

OFFICE OF LORD LIEUTENANT OF IRELAND (STAMP DUTY).

RETURN to an Order of the Honourable The House of Commons,
dated 22 July 1874—*for*,

COPY "of TREASURY MINUTE, dated 22nd July 1874, relating to the Amount of STAMP DUTY paid by the LORD LIEUTENANT of *Ireland* on his Appointment."

Treasury Chambers, }
22 July 1874. }

W. H. SMITH.

TREASURY MINUTE, dated 22nd July 1874.

THE First Lord and the Chancellor of the Exchequer state to the Board that their attention has been drawn to the large amount of stamp duty which his Excellency, the present Lord Lieutenant of Ireland, has been called upon to pay under the provisions of the Stamp Act of 1870, 33 & 34 Vict. c. 97, namely, 1,000 *l.*, being 800 *l.* in excess of the amount paid by any of his predecessors in that office.

It can hardly be supposed that it was the intention of Parliament to impose this heavy tax upon the assumption of an office, which, although a salary commensurate with its dignity and importance is attached to it, involves its holder in expenses not only fully equal to, but considerably in excess of, that salary; and therefore it may be assumed that in subjecting all appointments made in writing to a stamp duty equal to 5 *l.* per cent. upon one year's nominal salary, Parliament overlooked the bearing of the enactment upon this very exceptional case.

The First Lord and the Chancellor of the Exchequer are of opinion that the maintenance of such a tax would greatly enhance the difficulty of inducing noblemen to undertake an office already burdened with the necessity for so large an outlay from their private fortunes, over and above the salary allotted to them; and they consider that an early opportunity should be taken of drawing the attention of Parliament to the subject, and of proposing an alteration in the law.

In the meantime, as his Grace the Duke of Abercorn has already paid the amount demanded under the provisions of the new Stamp Act, it appears reasonable that a vote should be submitted to Parliament for repaying him the difference (800 *l.*) between that amount and the sum (200 *l.*) paid by his immediate predecessor and by former Lords Lieutenant.

My Lords approve, and direct an Estimate to be submitted to Parliament accordingly.

OFFICE OF LORD TREASURER OF
IRELAND (STAMP DUTY).

CERT of Treasurer (Stamp), dated 11th July
1834, relating to the Amount of Stamp Duty
paid by the Lord Lieutenant of Ireland on
his Appointment.

(*At. Robert Henry Smith*)

Witnessed by the Clerk of the Office, on the 11th July 1834.
